

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	Case No. 16-13626
Plaintiff,	)	Judge Victoria A. Roberts
	)	
v.	)	
	)	
VANNAK LONG, individually and	)	
d/b/a FAS TAX SERVICES, TAX R US,	)	
ROSALIND COLEMAN WARNOCK,	)	
JASMINE JACKSON, and MARY	)	
JACKSON	)	
	)	
Defendants.	)	
_____	)	

**Order of Injunction against Vannak Long, FAS Tax Services, and Tax R Us**

Upon consideration of the Stipulation for Entry of Order of Injunction by the parties, order of injunction is hereby entered against defendants Vannak Long, FAS Tax Services, and Tax R Us (“Defendants”). This order of injunction resolves only this civil injunction action against Defendants, and does not preclude the government from pursuing any other current or future criminal matters or proceedings. Pursuant to the terms of the Stipulation, Defendants waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure; Defendants agree that the entry of an order of injunction as described below is both appropriate and necessary for the enforcement of

internal revenue law and to prevent their interference with the proper administration of internal revenue law.

**IT IS HEREBY ORDERED** that pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Defendants and their officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with them, are enjoined, individually and through any entity, from directly or indirectly:

- a. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or federal tax form for any person other than him or herself;
- b. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
- c. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
- d. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

- e. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;
- f. Advertising tax return preparation services through any medium, including the internet and social media;
- g. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer (other than advising such customer to contact a tax attorney, CPA, or Enrolled Agent without specifying a name); and/or
- h. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

The above injunction shall be valid until December 31, 2027.

**IT IS FURTHER ORDERED** that within four (4) weeks of the Court's order of injunction, Defendants shall send to counsel for the United States a complete list in Defendants' possession of anyone for whom they have prepared or assisted in preparing a federal income tax return for tax years beginning 2011 and continuing through this litigation. This list will contain the customers' names, addresses, email addresses, telephone numbers, and social security numbers or tax identification numbers.

**IT IS FURTHER ORDERED** that within four (4) weeks of the Court's order of injunction, Defendants will contact by email, if an email address is known, or otherwise by U.S. mail, the following persons to inform them that Defendants will not prepare any federal tax returns; such communications shall be submitted to and approved by the Department of Justice prior to being disseminated; within six (6) weeks of the Court's order of injunction, Defendants shall file an affidavit of compliance verifying under penalty of perjury that the required communications have been sent.

- a. all persons to the best knowledge of the Defendants for whom the Defendants have prepared federal tax returns, amended tax returns, or claims for refund since January 2012;
- b. all employees or independent contractors Defendants have had since January 2012,
- c. Any other customers as requested by the United States.

**IT IS FURTHER ORDERED** that the Court will retain jurisdiction pursuant to 26 U.S.C. § 7407 to enforce this order of injunction and the United States is permitted to engage in post-judgment discovery in accordance with the

Federal Rules of Civil Procedure to ensure compliance with the Court's Order.

**SO ORDERED.**

S/Victoria A. Roberts  
VICTORIA A. ROBERTS  
U.S. District Court Judge

Dated: December 21, 2017